

State Controller

Analyst: Freeman

Historical Summary

OPERATING BUDGET	FY 2000 Actual	FY 2001 Actual	FY 2002 Approp	FY 2003 Request	FY 2003 Gov Rec
BY PROGRAM					
Administration	439,100	446,000	478,800	486,600	456,300
Statewide Accounting	2,837,500	2,893,400	2,942,200	2,987,700	2,740,000
Statewide Payroll	2,131,700	2,409,300	2,694,800	2,928,400	2,148,900
Computer Center	6,177,100	5,675,600	7,026,900	6,345,100	6,275,600
Total:	11,585,400	11,424,300	13,142,700	12,747,800	11,620,800
BY FUND CATEGORY					
General	5,408,300	5,748,700	6,115,800	6,402,700	5,345,200
Dedicated	6,177,100	5,675,600	7,026,900	6,345,100	6,275,600
Total:	11,585,400	11,424,300	13,142,700	12,747,800	11,620,800
Percent Change:		(1.4%)	15.0%	(3.0%)	(11.6%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	6,228,500	5,799,900	0	(1,900)	0
Operating Expenditures	4,639,400	4,855,300	0	0	0
Capital Outlay	717,500	769,100	0	0	0
Lump Sum	0	0	13,142,700	12,749,700	11,620,800
Total:	11,585,400	11,424,300	13,142,700	12,747,800	11,620,800
Full-Time Positions (FTP)	98.85	101.85	101.85	101.85	101.85

Department Description

The State Controller is one of seven statewide elected officials in Idaho. The State Controller's Office of the following four divisions: (1) Administration; (2) Statewide Accounting; (3) Statewide Payroll; and (4) the Computer Center.

The Division of Administration includes the State Controller and central support employees.

The Division of Statewide Accounting is responsible for maintaining the state's accounting system, referred to as STARS (STatewide Accounting and Reporting System), and preparing statewide and agency-specific financial reports.

The Division of Statewide Payroll is responsible for paying and keeping personnel and payroll records for over 24,000 state employees on a bi-weekly basis. It accomplishes this through the Employee Information System (EIS), which consists of three major components: 1) Position Control; 2) Personnel; and 3) Payroll. The division is also responsible for all garnishment processing, tax reporting, interfacing with the Division of Statewide Accounting, and electronic fund transfers with major vendors associated with the payroll system.

The Computer Center maintains the state's central computer, and provides information technology services to all user state agencies.

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Comparative Summary

Decision Unit	AGENCY REQUEST		GOVERNOR'S REC	
	General	Total	General	Total
FY 2002 Original Appropriation	6,115,800	13,142,700	6,115,800	13,142,700
Reappropriations	130,000	324,800	130,000	324,800
Holdback/Neg. Supp	(176,000)	(176,000)	(176,000)	(176,000)
Lump Sum Adjustments	0	0	0	0
FY 2002 Total Appropriation	6,069,800	13,291,500	6,069,800	13,291,500
Lump Sum Allocation	0	0	0	0
FY 2002 Estimated Expenditures	6,069,800	13,291,500	6,069,800	13,291,500
Removal of One-Time Expenditures	(750,200)	(2,201,900)	(750,200)	(2,201,900)
Restore Executive Holdback	176,000	176,000	176,000	176,000
Permanent Base Reduction	0	0	(176,000)	(176,000)
FY 2003 Base	5,495,600	11,265,600	5,319,600	11,089,600
Personnel Cost Rollups	12,900	26,200	12,900	26,200
Inflationary Adjustments	40,600	79,300	0	0
Replacement Items	67,500	570,200	0	502,700
Nonstandard Adjustments	9,500	(900)	9,500	(900)
Annualizations	1,600	1,600	1,600	1,600
Change in Employee Compensation	25,000	55,800	1,600	1,600
FY 2003 Program Maintenance	5,652,700	11,997,800	5,345,200	11,620,800
1. On-line Payroll System	650,000	650,000	0	0
2. GASB 34 Reporting Model	100,000	100,000	0	0
Lump-Sum Request	0	0	0	0
FY 2003 Total	6,402,700	12,747,800	5,345,200	11,620,800
Change from Original Appropriation	286,900	(394,900)	(770,600)	(1,521,900)
% Change from Original Appropriation	4.7%	(3.0%)	(12.6%)	(11.6%)
Change in FTP's		0.00		0.00

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2002 Original Appropriation	101.85	6,115,800	7,026,900	0	13,142,700
Reappropriations					
Represents unspent FY 2001 funds carried over into FY 2002.					
Agency Request	0.00	130,000	194,800	0	324,800
Governor's Recommendation	0.00	130,000	194,800	0	324,800
Holdback/Neg. Supp					
The holdback plan includes \$4,500 in personnel costs and \$171,500 in operating expenses. The holdback reduces support for Administration by \$14,100, Statewide Accounting by \$86,400 and Statewide Payroll by \$75,500.					
Agency Request	0.00	(176,000)	0	0	(176,000)
Governor's Recommendation	0.00	(176,000)	0	0	(176,000)
Lump Sum Adjustments					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2002 Total Appropriation					
Agency Request	101.85	6,069,800	7,221,700	0	13,291,500
Governor's Recommendation	101.85	6,069,800	7,221,700	0	13,291,500
Lump Sum Allocation					
The agency plan calls for the following allocation:					
General Funds: \$3,135,900 personnel, \$3,038,400 operating, \$71,500 capital					
Dedicated Funds: \$3,631,200 personnel, \$2,882,000 operating, \$708,500 capital					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2002 Estimated Expenditures					
Agency Request	101.85	6,069,800	7,221,700	0	13,291,500
Governor's Recommendation	101.85	6,069,800	7,221,700	0	13,291,500
Removal of One-Time Expenditures					
Remove funding provided for one-time items.					
Agency Request	0.00	(750,200)	(1,451,700)	0	(2,201,900)
Governor's Recommendation	0.00	(750,200)	(1,451,700)	0	(2,201,900)
Restore Executive Holdback					
Agency Request	0.00	176,000	0	0	176,000
Governor's Recommendation	0.00	176,000	0	0	176,000
Permanent Base Reduction					
Agency Request	0.00	0	0	0	0
Permanent reductions in agency base budgets are made to accommodate limited General Fund revenue for fiscal year 2003. Reductions will be accommodated through program consolidations, expenditure management, and other program changes that realign funding availability with program requirements.					
Governor's Recommendation	0.00	(176,000)	0	0	(176,000)
FY 2003 Base					
Agency Request	101.85	5,495,600	5,770,000	0	11,265,600
Governor's Recommendation	101.85	5,319,600	5,770,000	0	11,089,600

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Personnel Cost Rollups					
Includes the employer portion of estimated changes in employee benefit costs.					
Agency Request	0.00	12,900	13,300	0	26,200
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>12,900</i>	<i>13,300</i>	<i>0</i>	<i>26,200</i>
Inflationary Adjustments					
Includes a general inflationary increase of 1.7% in operating expenditures.					
Agency Request	0.00	40,600	38,700	0	79,300
<i>The Governor recommends no increase for inflation.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Replacement Items					
ADMINISTRATION - six desktop computers (\$15,000). STATEWIDE ACCOUNTING - ten desktop computers (\$25,000). STATEWIDE PAYROLL - eleven desktop computers (\$27,500). COMPUTER CENTER - seventeen desktop computers (\$42,500), one Direct Access Storage Device (\$280,700), and four tape drives (\$179,500).					
Agency Request	0.00	67,500	502,700	0	570,200
<i>Not recommended by the Governor.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>502,700</i>	<i>0</i>	<i>502,700</i>
Nonstandard Adjustments					
Reflects an adjustment in Controller and Treasurer fees pursuant to the Statewide Cost Allocation Plan.					
Agency Request	0.00	9,500	(10,400)	0	(900)
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>9,500</i>	<i>(10,400)</i>	<i>0</i>	<i>(900)</i>
Annualizations					
Reflects an elected official salary increase pursuant to Idaho Code §59-501. Increases are provided on the first Monday in January each year and must be annualized in the following fiscal year budget.					
Agency Request	0.00	1,600	0	0	1,600
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>1,600</i>	<i>0</i>	<i>0</i>	<i>1,600</i>
Change in Employee Compensation					
Reflects the cost of a 1% salary increase for permanent and group positions. Also reflects an increase in State Controller's salary by \$1,600 as provided by statute.					
Agency Request	0.00	25,000	30,800	0	55,800
<i>The Governor recommends state employee compensation increases to be made from salary savings. Salary increase for elected officials is statutory.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>1,600</i>	<i>0</i>	<i>0</i>	<i>1,600</i>
FY 2003 Program Maintenance					
Agency Request	101.85	5,652,700	6,345,100	0	11,997,800
<i>Governor's Recommendation</i>	<i>101.85</i>	<i>5,345,200</i>	<i>6,275,600</i>	<i>0</i>	<i>11,620,800</i>

1. On-line Payroll System

Statewide Payroll

This request would provide \$650,000 in one-time funds to allow the State Controller's Office to complete the development of the on-line payroll system. The final phase of this project will include completion of on-line pay stubs, electronic W2s, and employee self-service which will include on-line timesheets. To date, \$650,000 has been appropriated for this project (this includes the pilot program money for FY 1999).

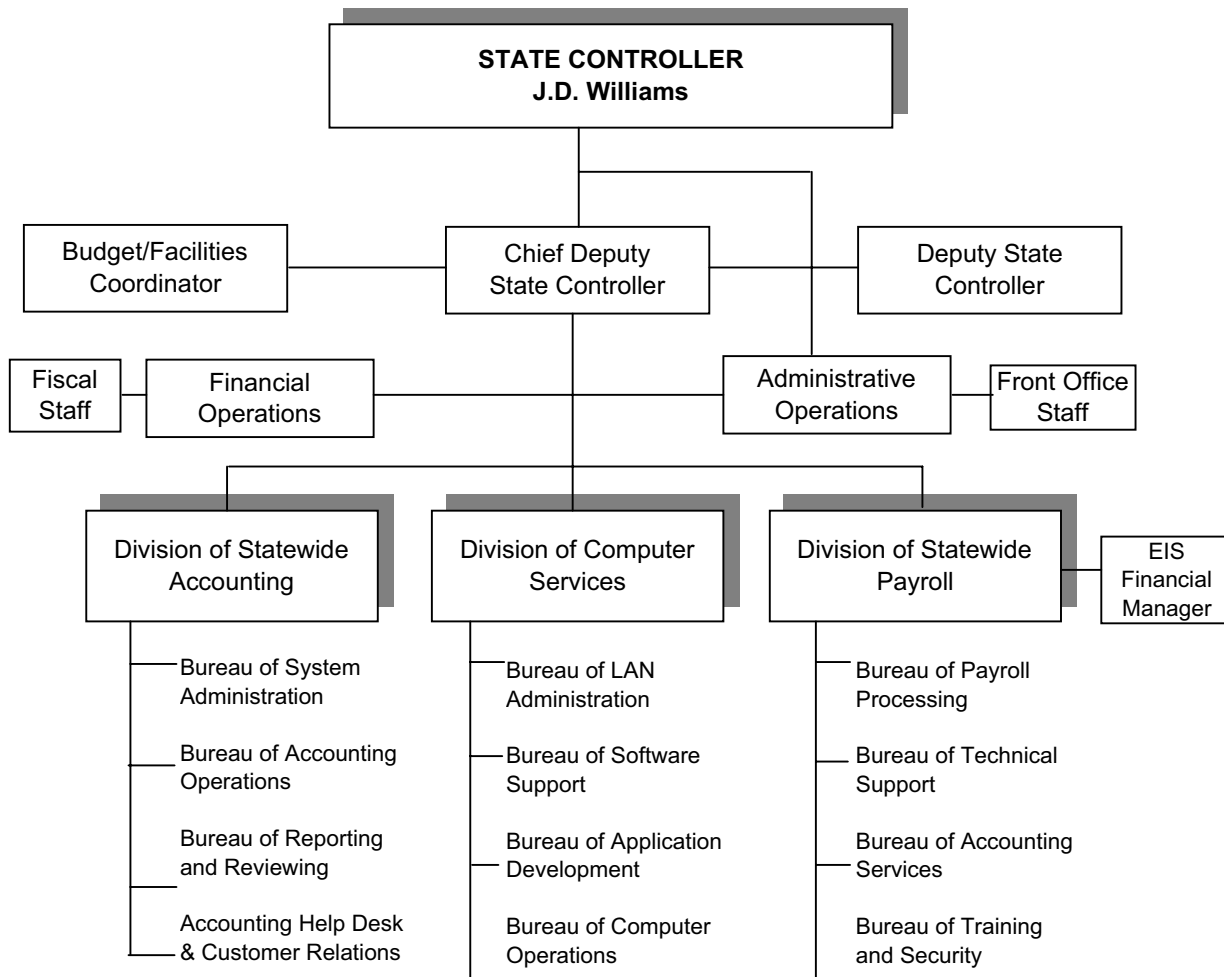
Agency Request	0.00	650,000	0	0	650,000
<i>The Governor chose not to make recommendations on enhancements for elected officials.</i>					
<i>Governor's Recommendation</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
2. GASB 34 Reporting Model			Statewide Accounting		
Beginning in FY 2002, the state is required to issue a Comprehensive Annual Financial Report (CAFR) following the Governmental Accounting Standard Board's (GASB) new reporting model, Statement 34. This new statement is intended to make the State's Annual Financial Report easier to understand and more useful to the people who use governmental financial information. Since the CAFR is prepared for the fiscal year ending 2002, the majority of the preparation will begin July 15, 2002, which will be in fiscal year 2003. This enhancement would provide \$100,000 in one-time operating expenditures to allow the State Controller to complete the process of implementing the new system design and report modifications. The State Controller has received a total of \$200,000 and one full-time position for this project since FY 2001 - \$45,300 of which has been ongoing.					
Agency Request	0.00	100,000	0	0	100,000
The Governor chose not to make recommendations on enhancements for elected officials.					
Governor's Recommendation	0.00	0	0	0	0
Lump-Sum Request					
The State Controller is requesting that this appropriation be granted in a lump sum and that carryover spending authority be granted.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2003 Total					
Agency Request	101.85	6,402,700	6,345,100	0	12,747,800
Governor's Recommendation	101.85	5,345,200	6,275,600	0	11,620,800
Agency Request					
Change from Original App	0.00	286,900	(681,800)	0	(394,900)
% Change from Original App	0.0%	4.7%	(9.7%)		(3.0%)
Governor's Recommendation					
Change from Original App	0.00	(770,600)	(751,300)	0	(1,521,900)
% Change from Original App	0.0%	(12.6%)	(10.7%)		(11.6%)

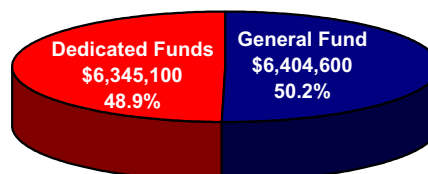
State Controller Organizational Chart



Source: The Data Processing Services Fund consists of fees charged to agencies for using the resources of the State Controller's Computer Service Center.

Use: To provide personnel costs, operating expenditures, and capital outlay acquisitions for the Computer Service Center.

Funding Sources FY 2003 Request = \$12,749,700



Source: The General Fund consists of "moneys received into the treasury and not specially appropriated to any other fund." (Idaho Code §67-1205)

Use: Used for general government overhead for the statewide accounting and statewide payroll divisions; personnel costs, operating expenditures, and capital outlay.